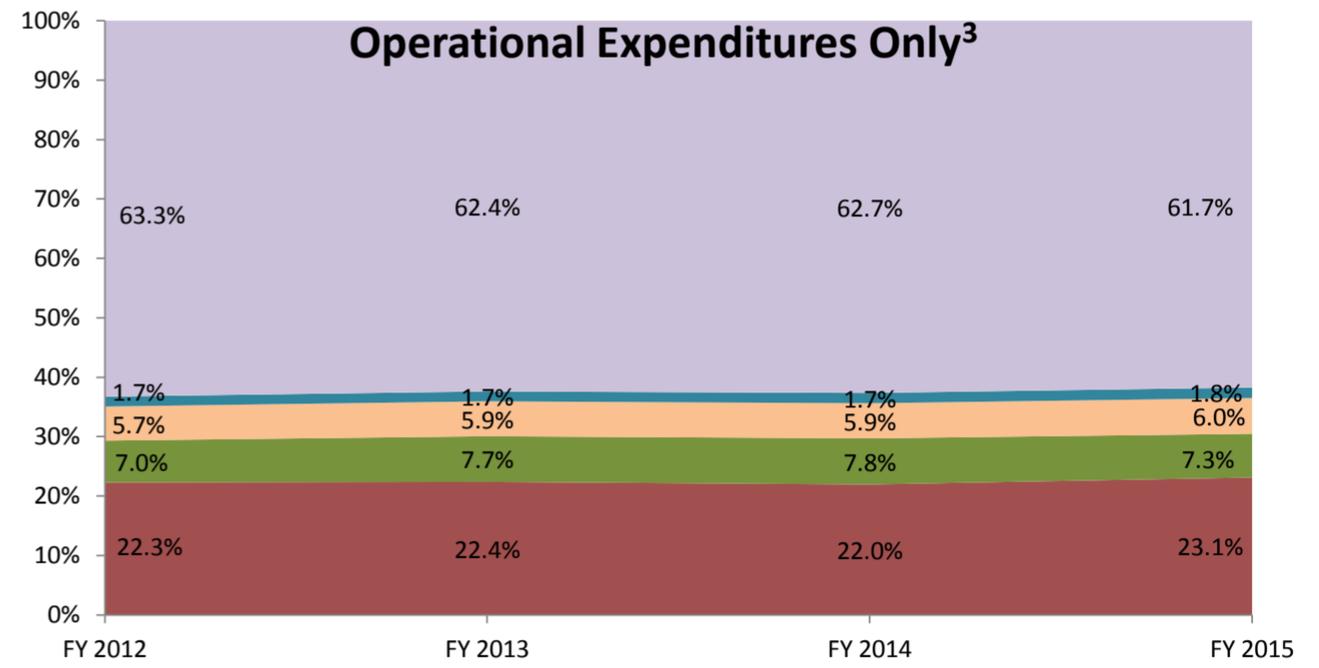
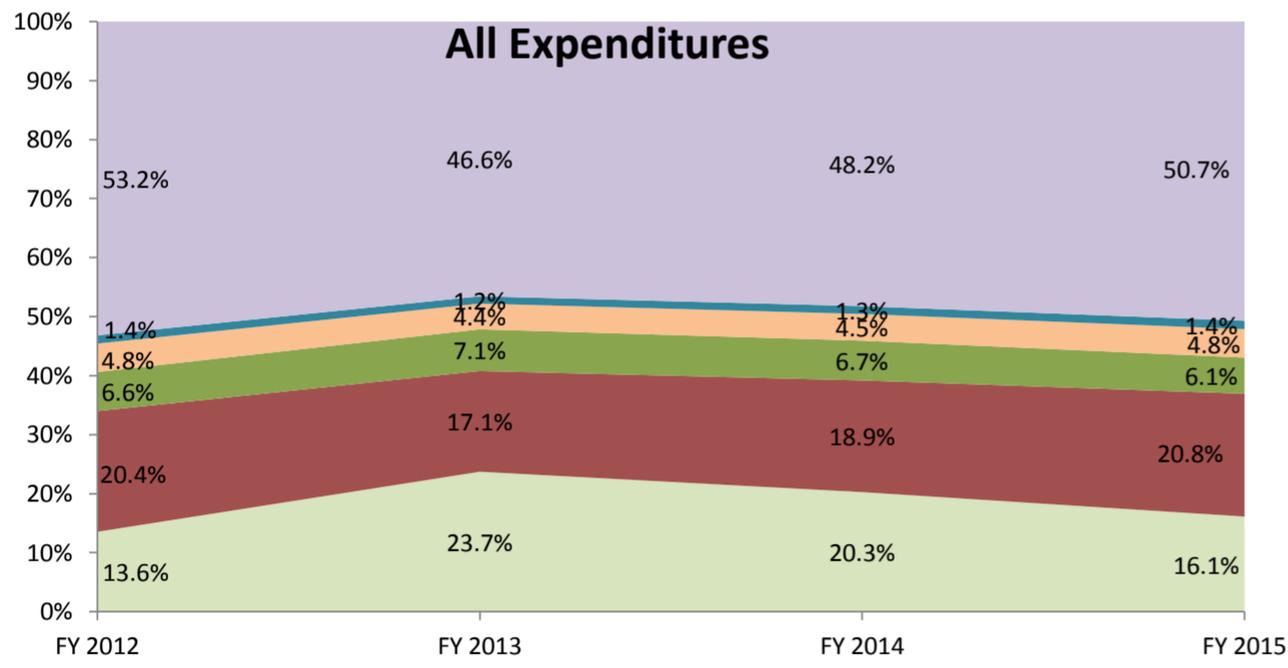


School Corporation Expenditures by Account
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,404,048	50.8%	\$6,425,554	51.2%	\$6,363,171	53.2%	\$6,476,700	46.6%	\$6,488,138	48.2%	\$6,139,932	50.7%
Student Instructional Support	\$917,546	7.3%	\$722,702	5.8%	\$741,677	6.2%	\$779,066	5.6%	\$785,841	5.8%	\$754,481	6.2%
Total	\$7,321,594	58.0%	\$7,148,256	57.0%	\$7,104,848	59.4%	\$7,255,766	52.2%	\$7,273,979	54.1%	\$6,894,413	56.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,919,803	23.1%	\$3,422,474	27.3%	\$3,239,527	27.1%	\$3,355,905	24.1%	\$3,451,883	25.7%	\$3,261,024	26.9%
Non Operational	\$2,375,908	18.8%	\$1,974,045	15.7%	\$1,621,745	13.6%	\$3,300,912	23.7%	\$2,727,435	20.3%	\$1,953,011	16.1%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,295,711	42.0%	\$5,396,520	43.0%	\$4,861,272	40.6%	\$6,656,818	47.8%	\$6,179,318	45.9%	\$5,214,035	43.1%

Grand Total	\$12,617,304	\$12,544,776	\$11,966,120	\$13,912,584	\$13,453,297	\$12,108,448
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- Non Operational
 - Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement
- Other Overhead and Operational
 - Corporation Administration
 - School Administration
 - Other Student Instructional Support
 - Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$27,297	\$246,645	\$243,561	NA	792.3%	-1.3%				
11100 Regular Programs Elementary	\$1,358,799	\$1,997,387	\$2,162,656	\$1,894,736	39.4%	-5.1%	-12.4%				
11200 Regular Programs Middle/Junior High	\$772,790	\$1,204,079	\$1,174,461	\$1,110,023	43.6%	-7.8%	-5.5%				
11300 Regular Programs High School	\$943,674	\$1,476,300	\$1,446,754	\$1,319,691	39.8%	-10.6%	-8.8%				
11420 Regular Programs Vocational Education - Agriculture B	\$118,646	\$122,267	\$58,356	\$81,013	-31.7%	-33.7%	38.8%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$82,705	\$101,470	\$83,668	\$86,451	4.5%	-14.8%	3.3%				
11910 Regular Programs Other Regular Programs - Competency Testing	\$0	\$0	\$1,053	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$13,358	\$34,364	\$39,848	\$33,529	151.0%	-2.4%	-15.9%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$0	\$0	\$177,577	\$221,003	NA	NA	24.5%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$1,651	\$0	\$0	NA	NA	NA				
12350 Special Programs Physical Impairment - Homebound	\$310	\$8,278	\$5,467	\$10,160	3177.4%	22.7%	85.8%				
12510 Special Programs Culturally Different - Communication Disorders	\$35,837	\$42,125	\$51,391	\$56,770	58.4%	34.8%	10.5%				
12610 Special Programs Learning Disability	\$0	\$0	\$38,891	\$32,924	NA	NA	-15.3%				
12810 Special Programs Special Education Preschool	\$0	\$0	\$39,220	\$40,822	NA	NA	4.1%				
12900 Special Programs Other Special Programs	\$9,369	\$11,178	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$0	\$3,432	\$0	\$0	NA	NA	NA				
14200 Summer School Programs Middle/Junior High School	\$0	\$6,547	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$24,280	\$26,914	\$8,716	\$14,667	-39.6%	-45.5%	68.3%				
16100 Remediation Remediation Testing	\$48,734	\$47,019	\$18,590	\$4,268	-91.2%	-90.9%	-77.0%				
16200 Remediation Preventive Remediation	\$1,252	\$6,910	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$101,594	\$120,464	\$141,834	\$478,081	370.6%	296.9%	237.1%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$761,410	\$834,038	\$490,866	\$116,733	-84.7%	-86.0%	-76.2%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$25,465	\$32,622	NA	NA	28.1%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$49,803	\$5,637	\$0	\$0	NA	NA	NA				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$4,670	\$23,086	\$31,979	\$34,356	635.7%	48.8%	7.4%				
22210 Instruction Library/Media Services - Service Area Direction	\$128,081	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$17,172	\$115,615	\$117,561	\$97,298	466.6%	-15.8%	-17.2%				
22230 Instruction Library/Media Services - Audiovisual	\$4,295	\$1,044	\$0	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$141,663	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$29,453	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$0	\$4,213	\$0	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$124,128	\$201,794	\$126,622	\$89,528	-27.9%	-55.6%	-29.3%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$25	\$2,445	\$518	\$31	23.7%	-98.7%	-93.9%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$208,904	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$4,839,288	\$6,425,554	\$6,488,138	\$6,139,932	26.9%	-4.4%	-5.4%
Student Instructional Support											
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$29,288	\$31,375	\$31,610	NA	7.9%	0.7%				
21210 Students Guidance Services - Service Area Direction	\$119,081	\$73,904	\$91,651	\$89,076	-25.2%	20.5%	-2.8%				
21340 Students Health Services - Nurse Services	\$39,953	\$50,326	\$49,381	\$49,897	24.9%	-0.9%	1.0%				
21390 Students Health Services - Other Health Services	\$1,105	\$1,639	\$4,931	\$779	-29.5%	-52.5%	-84.2%				
24100 School Administration Office of The Principal	\$472,556	\$567,545	\$601,031	\$577,465	22.2%	1.7%	-3.9%				
24900 School Administration Other Support Services - School Admin.	\$0	\$0	\$7,471	\$5,655	NA	NA	-24.3%				
Student Instructional Support Total					\$632,694	\$722,702	\$785,841	\$754,481	19.2%	4.4%	-4.0%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	7.7%	0.0%	0.0%				
23150 General Administration Board of Education - Legal Services	\$10,579	\$11,003	\$10,203	\$7,635	-27.8%	-30.6%	-25.2%				
23160 General Administration Board of Education - Promotion Expenses	\$1,793	\$0	\$0	\$0	NA	NA	NA				
23190 General Administration Board of Education - Other Governing Body Services	\$0	\$0	\$1,834	\$0	NA	NA	NA				
23210 General Administration Executive Administration - Office of The Superintendent	\$241,790	\$793,532	\$757,482	\$670,935	177.5%	-15.4%	-11.4%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$188	\$0	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
23290 General Administration	Executive Administration - Other Executive Admin. Services	\$3,405	\$5,350	\$2,602	\$1,325	-61.1%	-75.2%	-49.1%
25180 Central Services	Fiscal Services - Property Accounting	\$0	\$1,955	\$0	\$0	NA	NA	NA
25191 Central Services	Fiscal Services - Other - Refund of Revenue	\$1,498	\$2,924	\$2,111	\$1,358	-9.3%	-53.6%	-35.7%
25192 Central Services	Fiscal Services - Other - Petty Cash	\$0	\$150	\$0	\$0	NA	NA	NA
25193 Central Services	Fiscal Services - Other - Printed Forms	\$0	\$229	\$9,177	\$11,642	NA	4975.5%	26.9%
25195 Central Services	Fiscal Services - Other - Bank Account Service Charge	\$67	\$92	\$4,332	\$5,308	7823.0%	5655.6%	22.5%
25196 Central Services	Fiscal Services - Other - Cash Change	\$380	\$808	\$620	\$500	31.6%	-38.1%	-19.4%
25199 Central Services	Fiscal Services - Other - Other	\$0	\$1,309	\$367	\$367	NA	-72.0%	0.0%
25220 Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$84,326	\$10,062	\$0	\$0	NA	NA	NA
25300 Central Services	Printing, Pub., and Duplicating Services	\$0	\$12,178	\$0	\$1,654	NA	-86.4%	NA
25750 Central Services	Personnel Services - Health Services	\$320	\$137	\$0	\$0	NA	NA	NA
25840 Central Services	Admin. Tech. Services - Systems Operations	\$0	\$13,320	\$12,385	\$21,954	NA	64.8%	77.3%
25850 Central Services	Admin. Tech. Services - Network Support	\$0	\$0	\$4,059	\$7,814	NA	NA	92.5%
25860 Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$758	\$86,903	\$0	NA	NA	NA
25890 Central Services	Other Technology Services	\$0	\$17,276	\$3,000	\$0	NA	NA	NA
25990 Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$4,738	\$0	\$0	\$0	NA	NA	NA
26100 Oper. & Maint. of Plant Serv.	Service Area Direction	\$30,680	\$85,649	\$99,969	\$86,033	180.4%	0.4%	-13.9%
26200 Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$701,775	\$943,435	\$632,040	\$616,765	-12.1%	-34.6%	-2.4%
26300 Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$46,891	\$56,683	\$53,509	\$85,181	81.7%	50.3%	59.2%
26400 Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$123,296	\$89	\$0	\$884	-99.3%	892.9%	NA
26495 Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,368	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$1,265	\$1,304	\$531	\$1,373	8.5%	5.3%	158.7%
26700 Oper. & Maint. of Plant Serv.	Insurance	\$134,470	\$75,441	\$141,416	\$124,307	-7.6%	64.8%	-12.1%
26800 Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$1,047	\$3,970	\$3,890	\$4,089	290.5%	3.0%	5.1%
27010 Student Transportation	Service Area Direction	\$36,518	\$0	\$46,721	\$55,263	51.3%	NA	18.3%
27100 Student Transportation	Vehicle Operation	\$112,406	\$173,921	\$208,184	\$218,908	94.7%	25.9%	5.2%
27200 Student Transportation	Monitoring Services	\$22,993	\$35,227	\$31,329	\$32,712	42.3%	-7.1%	4.4%
27300 Student Transportation	Vehicle Servicing and Maintenance	\$66,656	\$89,993	\$190,575	\$110,357	65.6%	22.6%	-42.1%
27400 Student Transportation	Purchase of School Buses	\$69,739	\$179,751	\$273,626	\$208,814	199.4%	16.2%	-23.7%
27500 Student Transportation	Insurance on Buses	\$4,185	\$0	\$516	\$34	-99.2%	NA	-93.4%
27700 Student Transportation	Contracted Transportation Services	\$500,632	\$418,832	\$310,962	\$279,566	-44.2%	-33.3%	-10.1%
27900 Student Transportation	Other Student Transportation Services	\$3,691	\$16,645	\$12,213	\$13,283	259.9%	-20.2%	8.8%
27910 Student Transportation	Bus Driver Training	\$0	\$1,603	\$1,467	\$1,042	NA	-35.0%	-29.0%
31100 Food Services Operations	Service Area Direction	\$0	\$29,286	\$32,386	\$21,243	NA	-27.5%	-34.4%
31200 Food Services Operations	Food Preparation and Dispensing	\$154,383	\$173,488	\$213,417	\$312,355	102.3%	80.0%	46.4%
31400 Food Services Operations	Food Purchases	\$201,732	\$246,982	\$269,079	\$323,867	60.5%	31.1%	20.4%
31900 Food Services Operations	Other Food Services	\$25,513	\$8,327	\$24,215	\$23,691	-7.1%	184.5%	-2.2%
Overhead and Operational Total		\$2,598,322	\$3,422,474	\$3,451,883	\$3,261,024	25.5%	-4.7%	-5.5%
Non Operational								
33200 Category not Specified	Community Recreation	\$900	\$1,200	\$1,200	\$1,400	55.6%	16.7%	16.7%
33400 Category not Specified	Athletic Coaches	\$135,953	\$155,083	\$155,063	\$167,317	23.1%	7.9%	7.9%
33990 Other Community Services	Other	\$224	\$200	\$654	\$240	7.3%	20.0%	-63.3%
45100 Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$188,586	\$0	\$380,620	\$99,091	-47.5%	NA	-74.0%
45200 Building Acq., Const. and Impr.	Energy Savings Contracts	\$0	\$125,000	\$754,047	\$251,349	NA	101.1%	-66.7%
45400 Building Acq., Const. and Impr.	Sports Facilities	\$20,266	\$2,580	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$14,916	\$16,115	\$0	\$0	NA	NA	NA
47000 Category not Specified	Purchase of Mobile or Fixed Equipment	\$155,545	\$134,434	\$185,495	\$102,063	-34.4%	-24.1%	-45.0%
49000 Category not Specified	Other Facilities Acq. and Construction	\$1,959	\$0	\$0	\$0	NA	NA	NA
51100 Principal on Debt	Bonds	\$160,000	\$1,155,000	\$872,250	\$955,250	497.0%	-17.3%	9.5%
52100 Interest on Debt	Bonds	\$191,010	\$280,894	\$341,258	\$307,384	60.9%	9.4%	-9.9%
52500 Interest on Debt	Bond Anticipation Notes	\$7,692	\$0	\$0	\$0	NA	NA	NA
53100 Lease Rental	Buildings-Principal	\$1,435,891	\$0	\$0	\$0	NA	NA	NA
53200 Lease Rental	Equipment-Principal	\$0	\$23,540	\$17,856	\$17,856	NA	-24.1%	0.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Shenandoah School Corporation (3435)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$80,000	\$13,743	\$41,562	NA	-48.0%	202.4%
59100 Other Debt Services Obligations Registrars Fee	\$0	\$0	\$5,250	\$9,500	NA	NA	81.0%
Non Operational Total	\$2,312,941	\$1,974,045	\$2,727,435	\$1,953,011	-15.6%	-1.1%	-28.4%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$38,852	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,394	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$14,330	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$1,205	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$242,871	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$43,766	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$61,652	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$9,608	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$1,042,216	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$191,951	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$208,420	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$42,595	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$240,821	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$43,741	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$37,078	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$9,559	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,234,060	\$0	\$0	\$0	NA	NA	NA